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Human Rights Management

BenQ Materials adheres to the principles of international human rights conventions such as the United Nations Universal Declaration of Human Rights (UDHR), the United Nations Guiding Principles on Business and Human Rights (UNGPs), and the OECD Guidelines for Multinational Enterprises. The company also follows the code of conduct outlined by the Responsible Business Alliance (RBA) to fulfill its commitment to human rights. Regular human rights due diligence processes are conducted to identify and assess risks related to human rights issues, ensuring effective control over the impacts and risks. These assessments are continuously updated and adjusted as needed. Detailed information on BenQ Materials' human rights policy can be found on [the ESG website](#).

Human Rights Due Diligence

In accordance with international human rights standards and local human rights laws, BenQ Materials initiated a human rights due diligence plan in 2023. The initial phase focused on conducting human rights due diligence for internal employees. Starting from 2024, the company will extend this due diligence process to the value chain, including suppliers. The findings from these investigations will inform subsequent management actions to implement effective measures, thereby minimizing the impact of human rights risks on the company's operations.



Human Rights Management Steps

Risk Assessment and Identification

BenQ Materials conducts risk assessment and identification based on the United Nations Guiding Principles on Business and Human Rights (UNGPs) and the Responsible Business Alliance (RBA) standards. The company has selected 16 key human rights topics for evaluation. This comprehensive assessment process includes consideration of labor rights, working conditions, non-discrimination, and other fundamental human rights issues.

BenQ Materials' Focus on Human Rights Issues:

Governance Issues

Protection of User Privacy

Labor Rights Issues

Personal Freedom and Security, Working Hours, Wages and Benefits, Freedom of Assembly and Association, Prohibition of Child Labor, Physical and Mental Health Rights, Freedom of Speech and Expression, Maternal Protection, Non-discrimination and Inclusion, Freedom to Choose Employment, Prohibition of Forced Labor, Right to Family Life

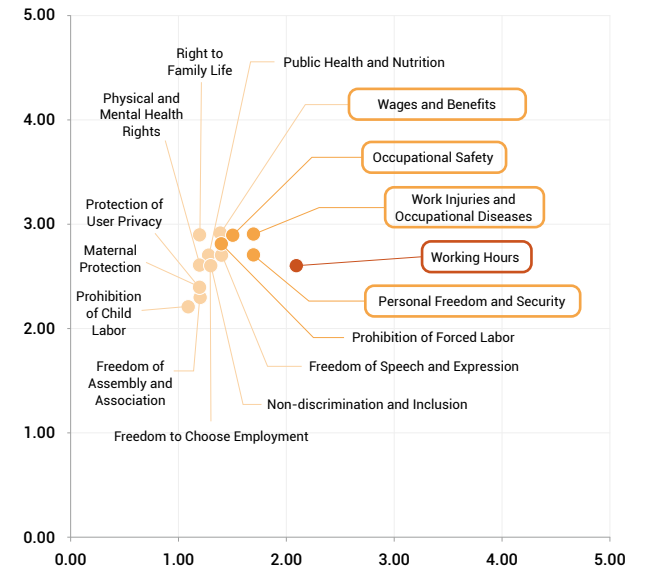
Health and Safety Issues

Occupational Safety, Work Injuries and Occupational Diseases, Public Health and Nutrition

Human Rights Risk Matrix

In 2023, BenQ Materials conducted a human rights risk assessment focusing on its internal employees as the primary subjects. The assessment covered all official employees across Taiwan's operational sites, including Taoyuan Plant, Longke Plant, and Yunke Plant. A total of 467 questionnaires were collected for this study.

Through data analysis, it was determined that there were no significant human rights risks. However, working hours were identified as approaching a medium-risk level. Other areas such as wages and benefits, occupational safety, work injuries and occupational diseases, and personal freedom and security were classified as low-risk. Following discussions in the ESG quarterly meeting, it was decided to incorporate these five issues into subsequent mitigation and adaptation measures.



Note: The X-axis represents the severity of impact; the Y-axis represents the likelihood of impact.

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Tracking and Communication

People Involved	Human Rights Issues	Goals and Actions	Risk Assessment	Mitigation Measures	Adaptation Measures	Communication Channels
All employee	Occupational Safety and Work Injuries and Occupational	<ol style="list-style-type: none"> 1. Establish Safety and Health Work Regulations and an "Occupational Safety and Health Management Manual," as well as secondary and tertiary safety and health management procedures/standards for personnel to follow. 2. Zero disabling injuries 3. Zero occupational diseases 	<ol style="list-style-type: none"> 1. Results of General and Special Hazard Health Examinations 2. Regular Monitoring Results (including tiered management) 3. Annual Regular Hazard Identification and Risk Assessment 	<ol style="list-style-type: none"> 1. Establish an Occupational Safety and Health Committee in compliance with the "Occupational Safety and Health Act," with committee members including heads of various departments and occupational safety and health personnel, chaired by the Vice President. Regular meetings are held to review the safety status of machinery, equipment, and environments in all work areas, and to develop improvement measures and track results. 2. Implement the ISO 45001 Occupational Safety Management System across all operational sites. 3. Develop and implement an occupational safety and health management plan. 4. Establish a change management review mechanism for new chemical substances, machinery, equipment, and changes in operational areas, and propose corresponding safety management measures, along with providing relevant safety training for personnel. 5. Conduct hazard identification and risk assessment during the introduction of new machinery, chemical substances, and annually. Using the 80/20 rule, aim to reduce unacceptable risk factors or their occurrence rates to achieve the goal of risk reduction. 6. Organize traffic safety activities to enhance employees' defensive driving concepts through game experiences and quick quiz activities. 7. Provide on-site occupational physician services and personal interviews. 8. Implement ergonomic hazard prevention plans. 	<ol style="list-style-type: none"> 1. In the event of an emergency that endangers life safety, employees have the legal right to cease operations and evacuate to a safe area. 2. Establish an abnormal event reporting process. Upon receiving a report of an incident, occupational safety personnel will conduct an accident investigation, and medical staff will provide care for the injured and assist in work reassignment or return-to-work arrangements. The findings of the incident investigation and corrective measures will be reported at the monthly safety meeting and the Occupational Safety and Health Committee. 3. Provide medical assistance to personnel. 4. Provide legally mandated leave and wage compensation for work-related injuries. 	<ul style="list-style-type: none"> ▪ Monthly Safety Meetings: Regular meetings held to discuss safety issues, review incidents, and implement improvements. ▪ Occupational Safety and Health Committee Meetings: Scheduled meetings where safety and health policies are reviewed, risks are assessed, and safety strategies are planned. ▪ Occupational Safety and Health E-Newsletter: A digital publication providing updates, safety tips, and information on occupational health and safety. ▪ Health Management System: A comprehensive system for monitoring and managing employee health, including medical check-ups and health records.
	Working Hours	<ul style="list-style-type: none"> ▪ Formulating "Work Hours Management Policy": Establish a comprehensive policy to manage and regulate employee work hours, including guidelines for normal working hours and overtime. ▪ Implementing Attendance and Overtime Application Systems: Develop and deploy systems for tracking employee attendance and processing overtime requests, ensuring compliance with work hour regulations and facilitating efficient management of work hours. 	<ol style="list-style-type: none"> 1. Monitor Overtime Records: Ensure that overtime hours are tracked accurately and verify that they do not exceed the legally permitted limits. 2. Feedback through Grievance Channels and Labor-Management Meetings: Use these platforms to gather employee feedback and opinions regarding work hours and any concerns they may have. 3. Conduct Regular Employee Satisfaction Surveys: Periodically survey employees to understand their perspectives on work hours and gather insights for potential improvements. 	<ol style="list-style-type: none"> 1. Strict Enforcement of Work Hours Regulations: All overtime work must be applied for in advance and approved by a supervisor. 2. Provide Adequate and Reasonable Staffing: Ensure that sufficient staffing levels are maintained to manage workloads without excessive overtime. 3. Regularly Provide Attendance and Overtime Records: Supply supervisors with up-to-date attendance and overtime data to facilitate effective management and control. 	<ol style="list-style-type: none"> 1. Provide Compensatory Leave or Overtime Pay for Employees Working Overtime: Ensure that employees who work extra hours are adequately compensated through either additional leave or overtime payments. 2. Implement Corrective Measures for Excessive Overtime: If an issue of excessive overtime is identified, require supervisors to implement corrective actions to address the situation. 3. Review and Adjust Staffing and Scheduling Policies: Regularly evaluate and, if necessary, adjust staffing levels and scheduling practices to prevent overwork and ensure optimal workforce management. 	<ol style="list-style-type: none"> 1. Establish Employee Complaint and Suggestion Boxes with Guaranteed Anonymity: Set up secure and anonymous complaint and suggestion boxes for employees to express their concerns and suggestions without fear of retaliation. 2. Hold Regular Labor-Management Meetings: Conduct regular meetings between employees and management to discuss and address workplace issues, ensuring open communication and collaboration.
	Wages and Benefits	Establish a Compensation and Benefits Policy Balancing External Competitiveness and Internal Fairness	<ol style="list-style-type: none"> 1. Review External Market Compensation Levels to Ensure Internal Salaries Meet or Exceed Standards 2. Develop a Benefits System in Reference to Benchmark Companies and Legal Regulations, Designing a Compensation System that Upholds Internal Equity and Equal Pay for Equal Work through Performance Evaluations 	<ol style="list-style-type: none"> 1. Regularly review legal regulations to ensure that the compensation and benefits system complies with laws. 2. Regularly review internal compensation and benefits plans to ensure external competitiveness. 	If the audit reveals that salaries and benefits do not meet legal requirements, refund the employees' entitled rights and inform them of the subsequent corrective measures.	Employees can view their salary on the system/mobile app, and any changes to benefits will be announced.
Personal Freedom and Security	Provide a safe, healthy, and harassment-free work environment	Workplace Unlawful Conduct Complaint Investigation Cases.	Establish the "Procedure for Preventing Unlawful Conduct during Job Performance" and publicly disclose it. Conduct regular training sessions for all employees.	<ol style="list-style-type: none"> 1. Victim: Depending on the situation, adjust job responsibilities or work area as needed, and provide psychological counseling assistance. 2. Perpetrator: If the investigation confirms the misconduct, take disciplinary action in accordance with company policies. 	General Manager's Mailbox, Employee Feedback Channels, Mailbox and Phone for Reporting Unlawful Acts.	

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Manpower Overview

Recruitment Policy

Through fair, just and open recruitment mechanism, BenQ Materials aims to establish diverse, inclusive, friendly and lively working environment. Comply with relevant labor laws and international human rights convention of the country where each business operation office is located. The company is committed to the protection of employee human rights, and the employment policy does not involve any discrimination in gender, race, social and economic level, age, marriage and family status, etc. In addition, the company implements equality and fairness in the employment, recruitment criteria, remuneration, welfare, training, evaluation and promotion opportunity. The aforementioned employment policy is specified in the work rules and is also included in the employment contract and training materials for new employee orientation. BenQ Materials expects to achieve outstanding and open working atmosphere, in order to effectively increase work efficiency and team coherenc

Employee Statistics

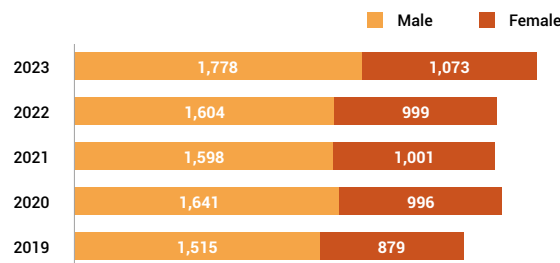
As of the end of 2023, BenQ Materials employed a total of 2,851 individuals globally, including 313 dispatched workers. There were no significant changes in the number of employees at various operational locations in 2023. The overall increase in staff was primarily due to the addition of employees from the subsidiary Weipu Industrial. The Taiwan operations had a total of 2,061 employees, while the Suzhou and Wuhu plants in China had 790 employees.

Among the employees at BenQ Materials, 2,151 are permanent employees with indefinite-term contracts. There were a total of 700 temporary employees, which includes 387 contract employees and 313 dispatched workers. The temporary employees are also on indefinite-term contracts. The majority of dispatched workers are concentrated at the Suzhou plant, where they handle tasks related to the production line, such as visual inspection and packaging. Compared to the previous year, the number of dispatched workers at the Suzhou plant decreased by 63, mainly due to improved employee retention rates and an increase in the number of dispatched workers becoming permanent employees.

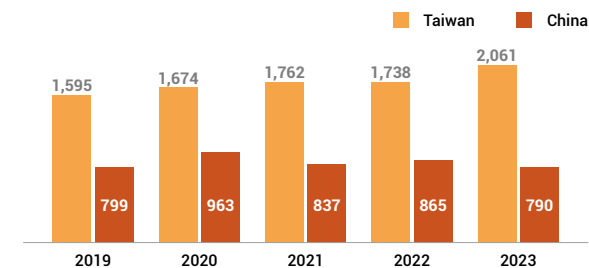
BenQ Materials has a total of 1,018 non-employee workers, including on-site contractors and engineering subcontractors. The on-site contractors encompass personnel for catering, security, and cleaning services, totaling 135 individuals based on the actual number of service providers. In addition, there are 883 individuals working as engineering subcontractors.

Data Category	employee information broken down by gender					employee information by region				
	Female Employees	Male Employees	Total Employees	Female Percentage	Male Percentage	Employees in Taiwan	Employees in China	Total Employees	Taiwan Percentage	China Percentage
Total Number of Employees	1,073	1,778	2,851	38%	62%	2,061	790	2,851	72%	28%
Number of Permanent Employees	806	1,345	2,151	37%	63%	2,029	122	2,151	94%	6%
Number of Temporary Employees	267	433	700	38%	62%	32	668	700	5%	95%
Number of Employees with No Hourly Guarantee	0	0	0	-	-	0	0	0	-	-
Number of Full-time Employees	1,071	1,776	2,847	38%	62%	2,057	790	2,847	72%	28%
Number of Part-time Employees	2	2	4	50%	50%	4	0	4	100%	0%

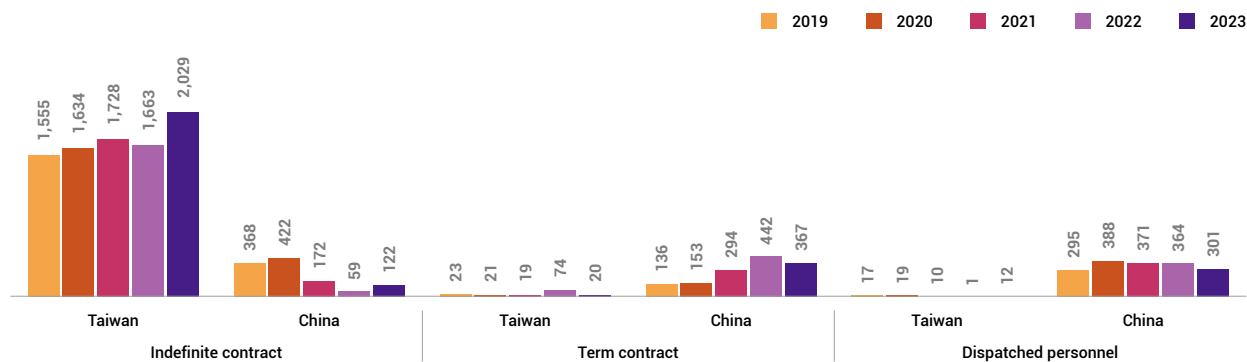
Historical Total Number of Employees (According to gender)



Historical Total Number of Employees (According to business location)



Historical Employment Contract Number of Employees (Statistics according to business location)



Note 1: The scope of manpower data disclosure includes Taiwan (including subsidiaries) and mainland China; the Taiwan employee statistics cover headquarters, Longke Plant, Yunke Plant, United Medical Materials, Jinjie, Shuochen, and Weipu; the mainland China employee statistics cover the Suzhou Plant and Wuhu Plant.

Note 2: The method of counting personnel is based on the number of employees as of December 31, 2023.

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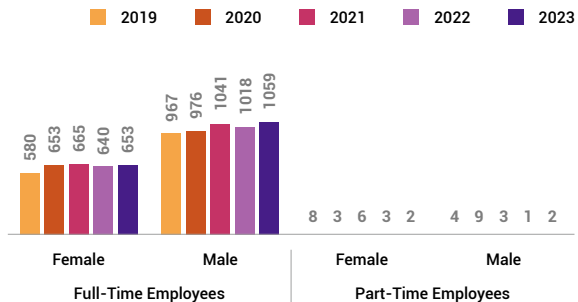
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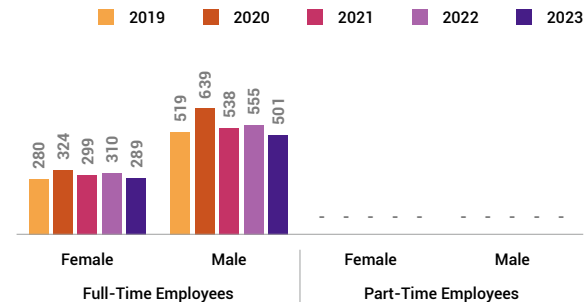
According to the contract type statistics, in 2023, there were only 4 part-time employees at various operating locations in Taiwan (accounting for 0.14%), with 3 at the Taoyuan Plant and 1 at the Yunke Plant. By gender, there were 2 females and 2 males. There were no part-time employees at the Suzhou and Wuhu plants in mainland China.

In 2023, the gender statistics show that the proportion of female employees was 37.64%, while male employees accounted for 62.36%. Based on age statistics, the average age was 34.9 years. Employees under 30 years old made up 27.15%, those aged 31-50 years (the main age group) accounted for 68.61%, and those over 51 years old comprised 4.24%.

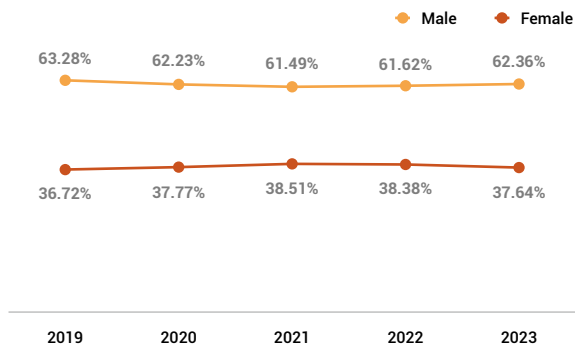
Historical Total Number of Employees (Contract type and gender/Taiwan)



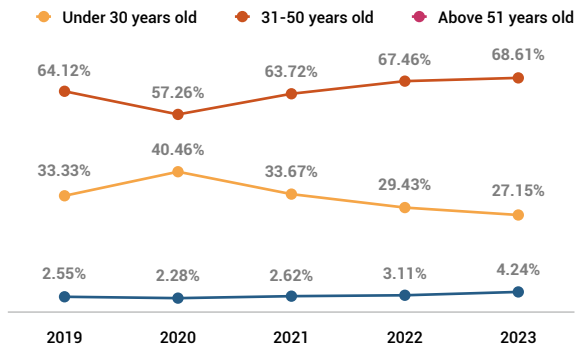
Historical Total Number of Employees (Contract type and gender/China)



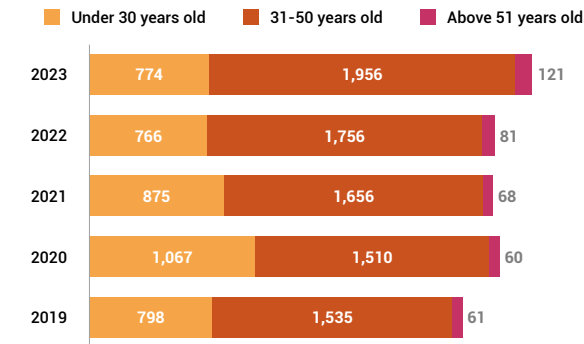
Historical Employee Gender Ratio



Historical Employee Age Distribution Ratio



Historical Total Number of Hired Employees (by Age Group)



According to the analysis of gender ratios by job level and function, the proportion of female administrative staff (75.32%) was higher than that of males. The proportion of female junior supervisors (40.7%) was slightly higher than the overall company gender ratio, while the proportion of female middle and senior managers (28.41%) and female engineering staff (34.61%) was slightly lower than the overall company gender ratio. In 2023, 99.32% of the middle and senior managers hired in Taiwan were nationals, while in the Suzhou and Wuhu plants, the proportion of middle and senior managers hired who were Chinese nationals was 62.06%.

Data Category	Job Level/Gender					Job Level/Age Group						
	Number of Females	Number of Males	Total Number	Female Percentage	Male Percentage	Number of Employees Under 30	Number of Employees Aged 31-50	Number of Employees Over 51	Total Number	Percentage Under 30	Percentage Aged 31-50	Percentage Over 51
Middle and Senior Managers	50	126	176	28.41%	71.59%	0	137	39	176	0.00%	77.84%	22.16%
Junior Supervisors	70	102	172	40.70%	59.30%	1	163	8	172	0.58%	94.77%	4.65%
Engineering Employee	193	372	565	34.16%	65.84%	130	419	16	565	23.01%	74.16%	2.83%
Administrative Employee	177	58	235	75.32%	24.68%	42	179	14	235	17.87%	76.17%	5.96%
Junior Employee	583	1,120	1,703	34.23%	65.77%	601	1,058	44	1,703	35.29%	62.13%	2.58%
Total	1,073	1,778	2,851	37.64%	62.36%	774	1,956	121	2,851	27.15%	68.61%	4.24%

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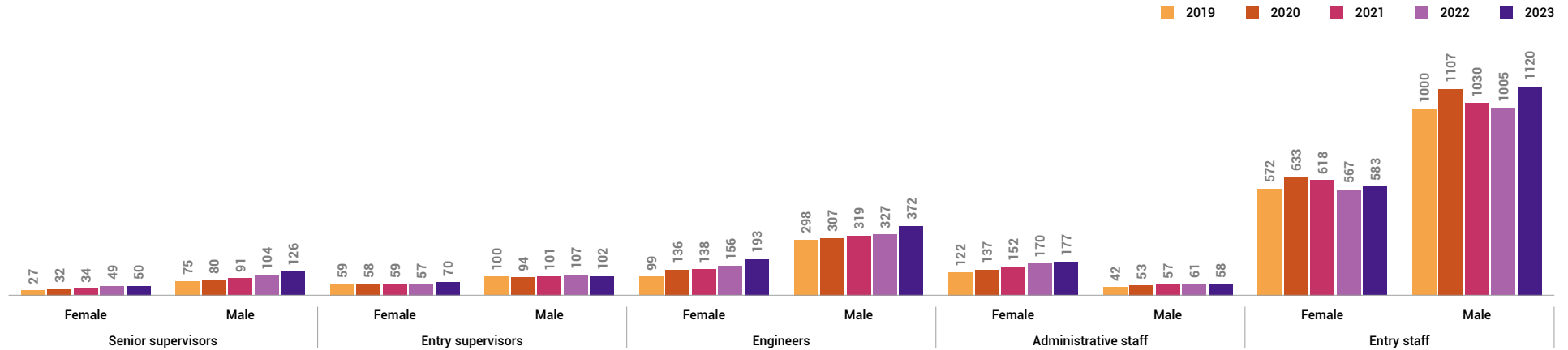
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Historical Total Number of Employees (Job rank and gender)



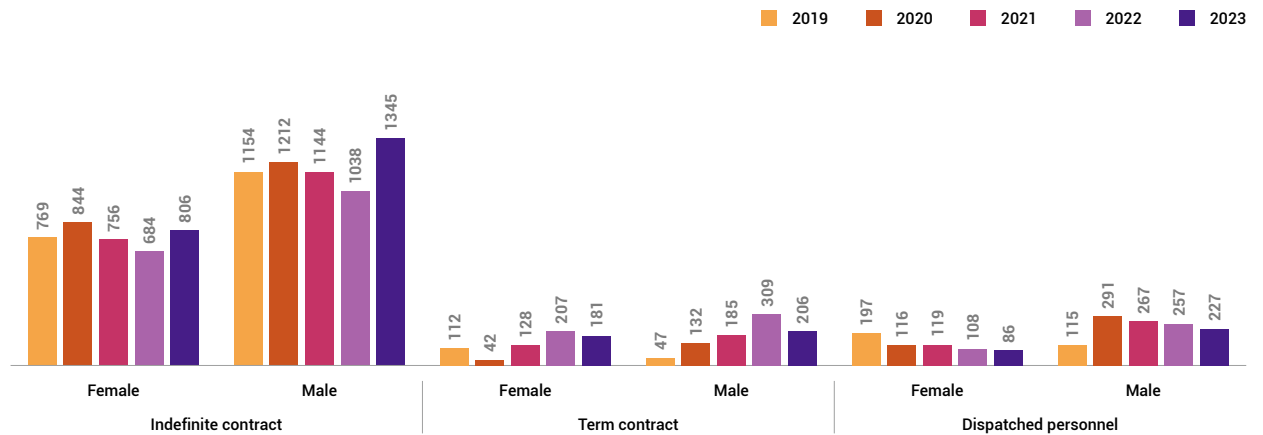
Note 1: Senior management refers to manager level and above; junior management refers to deputy manager level; engineering staff includes engineers and researchers; administrative staff includes specialists and clerks; entry-level staff refers to factory workers who do not belong to the aforementioned categories.

Note 2: BenQ Materials does not have employees with guaranteed minimum hours. BenQ Materials does not have part-time employees in China.

BenQ Materials is committed to providing employment opportunities for individuals with disabilities. In 2023, the company employed 15 people with disabilities in Taiwan, which constitutes 0.88% of the total workforce in Taiwan, representing an increase of one employee from 2022. According to the Protection of Rights of Persons with Disabilities Act, the required number of employees with disabilities varies by facility. For the combined Taoyuan and Longke facilities, the required number of employees with disabilities is 16, and the actual number employed is 15, including 3 employees with severe disabilities. Since each employee with a severe disability counts as two for compliance purposes, the employment rate reached 112.5% in 2023. The Yunke facility is required to employ one person with a disability but currently employs none. To address this shortfall, BenQ Materials plans to review job positions, particularly in business support and employee service roles, to identify suitable opportunities for individuals with disabilities and continue discussions with departments on job arrangements and designs tailored to individuals with disabilities.

BenQ Materials is also committed to supporting employment opportunities for indigenous people in Taiwan. In 2023, the company was required to employ 16 indigenous employees but exceeded this requirement by employing 27, achieving a compliance rate of 168.75%. This number represents 1.58% of the total workforce in Taiwan. These figures reflect BenQ Materials' dedication to creating an inclusive workplace and providing equal employment opportunities for indigenous employees.

Historical Total Number of Employees (Contract type)





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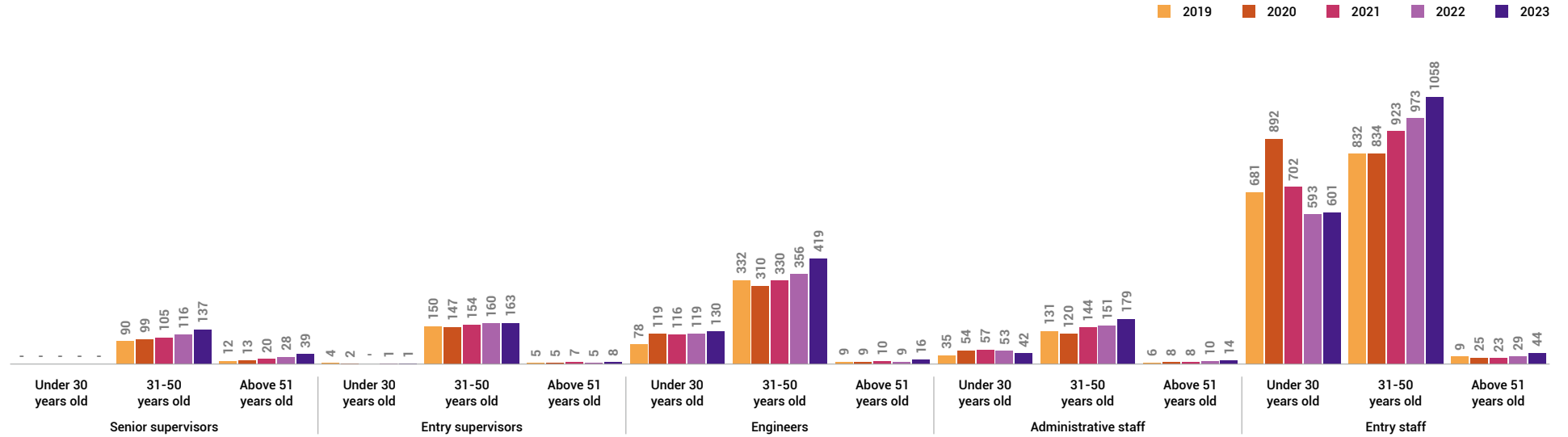
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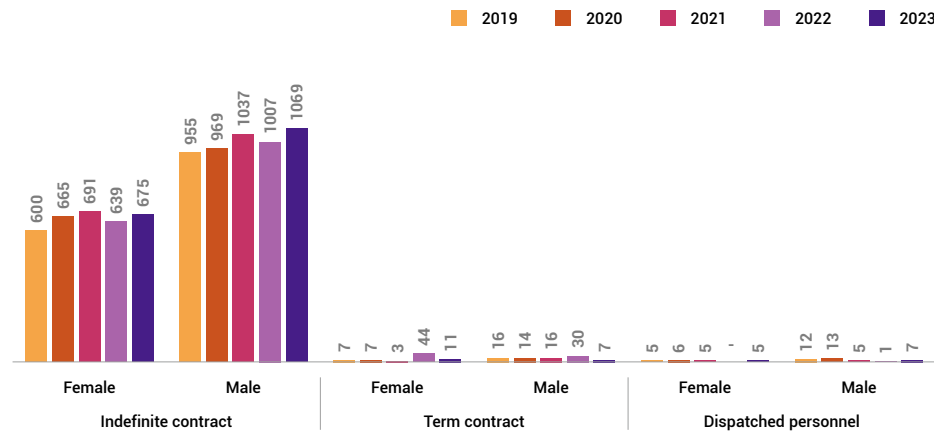
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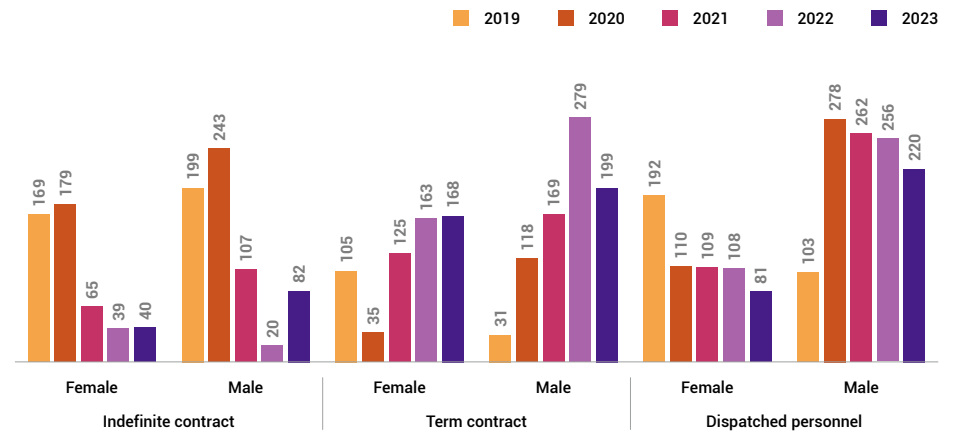
Historical Total Number of Employees (Job rank and age)



Historical Total Number of Employees (Contract type and gender/Taiwan)



Historical Total Number of Employees (Contract type and gender/China)





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Staff Turnover

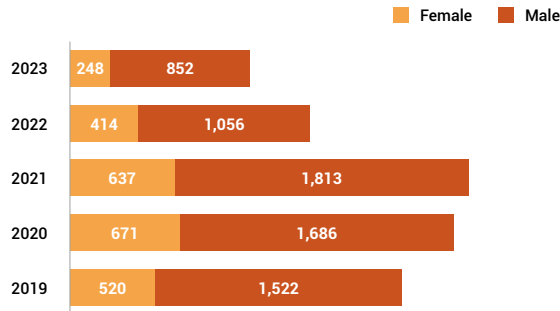
In 2023, the formal employees at BenQ Materials included both fixed-term and indefinite contract employees. The annual turnover rate across various facilities in Taiwan (headquarters, Taoyuan, Longke, Yunke, and Lianhe Medical, including subsidiaries) was 22.07%. Analyzing the turnover rate by gender, the annual turnover rate for male employees was 20.28%, while for female employees it was 25%. When broken down by age group, employees under 30 had a turnover rate of 29.18%, those aged 31 to 50 had a turnover rate of 20.21%, and those over 51 had a turnover rate of 15.32%. The turnover rate for employees under 30 was notably higher compared to other age groups. The annual hiring rate in Taiwan was 19.31%, with the hiring rate for male employees at 18.01% and for female employees at 21.43%. Given the gender distribution of the workforce, the hiring rate for female employees was slightly higher than for male employees. By age group, the hiring rate for employees under 30 was 34.80%, for those aged 31 to 50 it was 15.48%, and

for those over 51 it was 4.50%. Due to the company's growing operational scale and the development of new businesses, the hiring rate for employees under 30 was significantly higher. The turnover rate in Taiwan was slightly higher than the hiring rate.

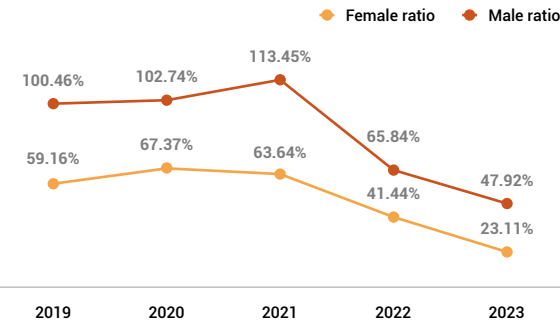
In the Wuhu facility, the annual turnover rate for 2023 was 120%, with a turnover rate of 145.95% for male employees, significantly higher than the 46.15% for female employees. By age group, the turnover rate for employees under 30 was 288.46%, for those aged 31 to 50 it was 64.29%, and for those over 50 it was 0%. The turnover rate for employees under 30 was notably high. The annual hiring rate in Wuhu for 2023 was 106%, with a hiring rate of 128.38% for male employees and 42.31% for female employees, indicating a relatively higher rate for male employees. By age group, the hiring rate for employees under 30 was 292.31%, for those aged 31 to 50 it was 38.75%, and for those over 51 it was 75%.

At the Suzhou facility, due to a labor shortage in the local market and heightened competition for talent, the recruitment strategy primarily involved collaborating with staffing agencies to recruit employees on a contract and temporary basis. This reliance on short-term employment resulted in a significantly higher turnover rate compared to other facilities. In 2023, the annual turnover rate at Suzhou was 95.36%. Despite ongoing business expansion, the annual hiring rate of 86.38% was lower than the turnover rate. The annual hiring rate for male employees (123.42%) was lower than the turnover rate (133.96%), and for female employees, the hiring rate of 26.24% was also lower than the turnover rate (32.70%). By age group, the turnover rate for employees under 30 was 108.53%, for those aged 31 to 50 it was 87.32%, and for those over 50 it was 100%. The annual hiring rate by age group showed 100% for employees under 30, 78.46% for those aged 31 to 50, and 50% for those over 51.

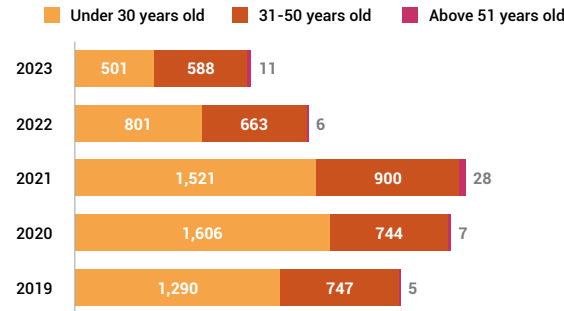
Historical Number of New Employees (According to gender)



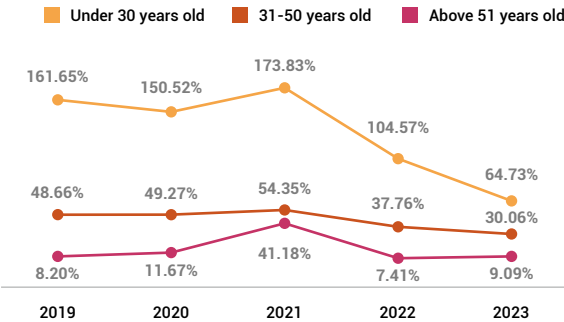
Historical New Employee Rate (According to gender)



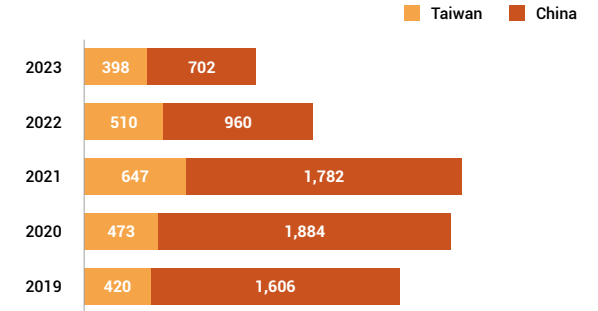
Historical Number of New Employees (According to age)



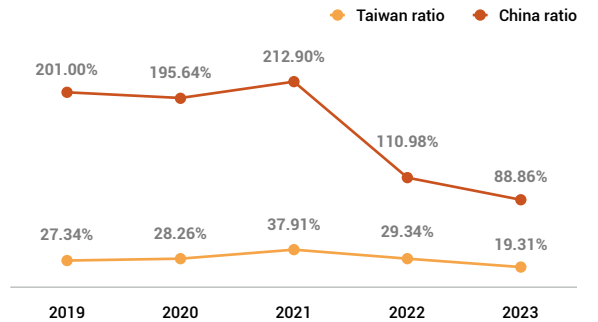
Historical New Employee Rate (According to age)



Historical Number of New Employees (According to region)



Historical New Employee Rate (According to region)





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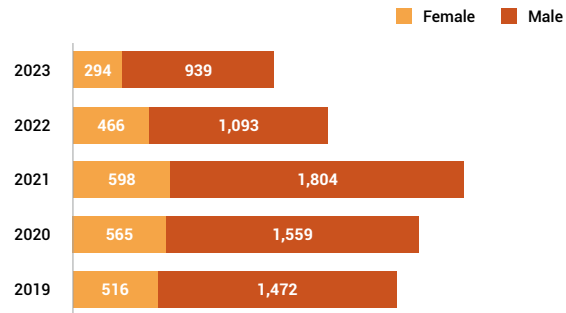
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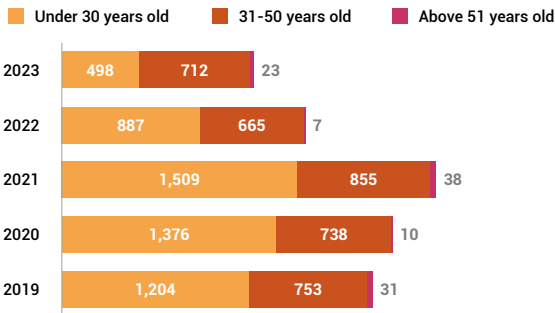
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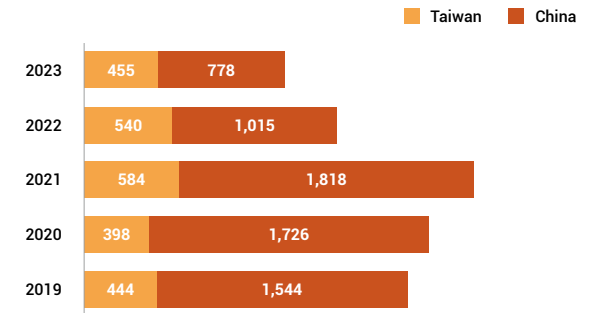
Historical Number of Resigned Employees (According to gender)



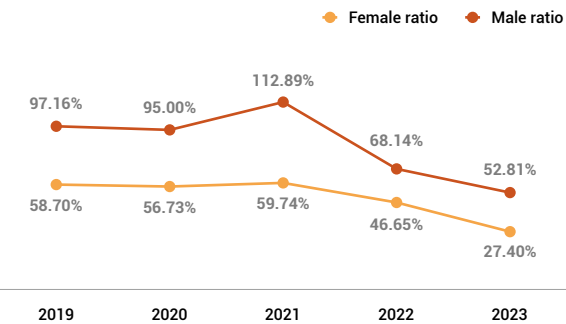
Historical Number of Resigned Employees (According to age)



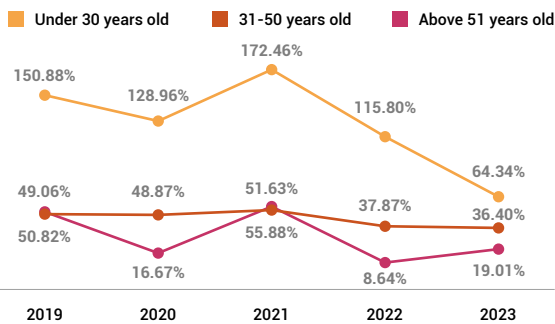
Historical Number of Resigned Employees (According to region)



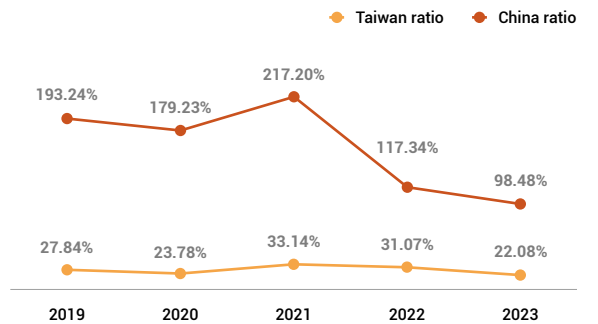
Historical Employee Turnover Rate (According to gender)



Historical Employee Turnover Rate (According to age)



Historical Employee Turnover Rate (According to region)



Talent Development Strategy

Based on the company's medium- and short-term development directions and strategies, BenQ Materials has identified the future talent composition required, including manufacturing and R&D personnel at the grassroots level, technical talent for new business ventures, and marketing and sales professionals. The company has established a talent recruitment action plan, which includes the Engineering Elite Training Program, local campus deepening initiatives, and industry-academia collaboration. BenQ Materials is building diverse channels for acquiring talent and offers various training and development opportunities to meet the company's future operational and developmental needs.

Furthermore, BenQ Materials recognizes the importance and potential of the Southeast Asian region. To establish a stronger employer brand in this key area and attract and cultivate local talent, the company launched the Southeast Asian Foreign Intern Program at the end of 2023. This program recruited four Vietnamese interns for a multi-month internship in business and product management. This initiative not only provides learning and growth opportunities for international students in Taiwan but also represents a concrete action toward deepening localization strategies. Through this internship program, the company demonstrates a high level of support for talent diversity, providing solid support for the ongoing development of global business operations.

Job Rotation Mechanism

BenQ Materials encourages employees to undergo job rotations to develop diverse skills, thereby promoting the internal retention of outstanding talent. The company emphasizes that job rotation is not limited to managerial positions but includes various roles across different product business units and job functions. This approach aims to achieve comprehensive skill enhancement and career development.

To facilitate internal talent mobility more effectively, BenQ Materials has established a transparent internal job transfer platform and designed a comprehensive application and matching mechanism. As a result of this initiative, 73 employees completed job transfers in 2023, successfully transitioning across business units and different roles.



Talent Cultivation

Training Structure

Facing a highly competitive environment, BenQ Materials is committed to enabling employees to continually advance and maintain a passion for learning. The company aims to create a comprehensive and high-quality education and training system, establishing a talent development blueprint that utilizes extensive internal and external resources. Employees are encouraged to pursue further education and training.

Starting in 2023, BenQ Materials introduced a credit system to enhance its training framework, developing various academies according to competency needs. These academies include the Management Academy, Business Academy, Science and Engineering Academy, Biomedical Academy, Sustainability Academy, Quality Academy, and General Education Academy. This talent development learning map provides training resources that align with both the company's and individual employees' future development needs, thereby enhancing organizational competitiveness.

Training Outcome

In 2023, BenQ Materials conducted 238 in-person courses, with a total training expenditure of 6,185,575 NTD and a total of 50,431 hours of training provided. The average training hours for indirect employees were 43 hours, a significant increase from 2022. The main reason for this improvement in learning outcomes is the introduction of the credit system, which has accelerated a culture of self-directed learning among employees. This shift has moved employees from passively being assigned training to actively seeking learning resources, thereby increasing the time spent on learning.

The average training hours by job level and role type are as follows: senior and mid-level managers received 35.45 hours, frontline supervisors 43.46 hours, engineers 40.33 hours, administrative staff 17.21 hours, and frontline workers 7.06 hours. When categorized by gender, the average training hours were 51.38 hours for female employees and 43.82 hours for male employees.



人才發展訓練學分

面對充滿不確定性的時代挑戰，鼓勵同仁持續學習成長，以期能達成「**求新求變、共創價值**」之核心理念能完整落實，於2023年結合組織及同仁個人職涯發展需求制定「人才發展學習地圖」，以符合公司和員工個人未來發展需要並提升組織競爭力。



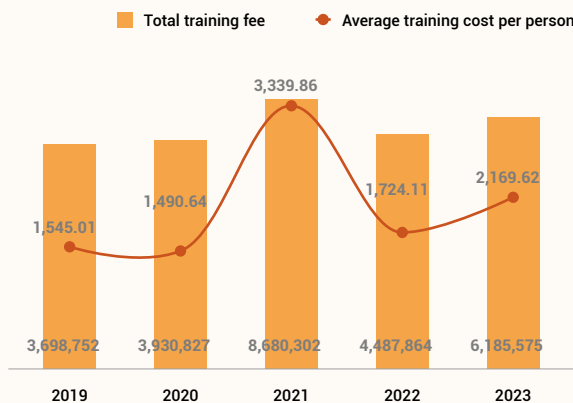
◆各職級每年應達成學分數

目前職級	每年應達成學分數
專業職	必修：訓練 30 學分 (內含專業訓練 6 學分) 選修：通識數位課 3 學分
課級主管	必修：訓練 28 學分 選修：通識數位課 3 學分
部級主管	必修：訓練 25 學分 選修：通識數位課 3 學分
廠處級主管	必修：訓練 16 學分 選修：通識數位課 3 學分

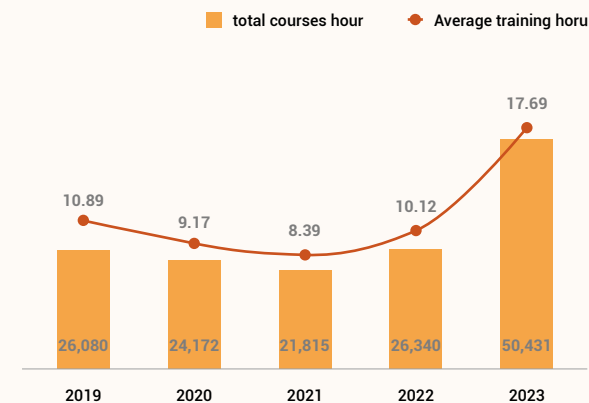
◆各訓練別學分計算方式

訓練類型	必修	選修
實體內外訓	4時(含)以內：4學分 8時(含)以內：8學分 超過8時：8學分	4時(含)以內：2學分 超過4時：3學分
集團實體訓練	完訓(超過天)：8學分	
eLearning	1時(含)以內：2學分 2時(含)以內：3學分 超過2小時：4學分	1時(含)以內：1學分 超過1時：2學分
法規與新人必修訓練	如期完訓者：1學分	

Overview of funds invested in education and training over the years



Total hours of education and training courses offered over the years



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Talent Management and Development

Developing management-level talent is crucial for the sustainable operation of BenQ Materials. The company has established a Talent Development Committee that regularly discusses organizational talent-related issues. Through a comprehensive Business Management Program (BMP), which combines in-person courses, case study seminars, experience-sharing lectures, senior mentorship, job rotations, and task assignments, we aim to cultivate future business unit leaders to facilitate the realization of the company's long-term strategies.

In 2022, we launched the "A+ Development Program," which provides high-potential talent with a broad and deep learning curriculum to prepare them for management roles. The program incorporates external management potential assessment tools to understand their management traits and skill gaps. It also integrates Individual Development Plans (IDP) for talent development, offering a series of courses that support theoretical and practical growth in management capabilities.

This project is initiated every two years, and the outcomes of the first cohort were concluded in 2023. A total of 32 participants completed the training, with 16 of them further developing their talents through IDPs. Of these participants, 10 were promoted to management positions, and 17 individuals received promotions and recognition for their achievements.

Engineering Elite Talent Program

To develop professional management talent that meets the needs of future new businesses and overseas production management, BenQ Materials launched the Engineering Elite Talent Program in 2023. The program aims to enhance the comprehensive capabilities of potential talent, including professional knowledge and skills, through on-the-job training (OJT), company training courses, and rotation development plans.

The 2023 training courses included project management, presentation skills, and on-site management reading seminars. The project management course focused on critical points such as communication requirements and work breakdown. The presentation skills course featured plant managers sharing strategies and logical thinking for presentations, along with discussions of practical cases. In the on-site management reading seminar, engineering elites shared knowledge from the book "On-site Management" and their actual work experiences, with plant managers acting as mentors and sharing practical factory experience.

In 2023, the average course satisfaction reached a perfect score of 5, with a total of 30 participants. Notably, in the comprehensive self-assessment of presentation skills, the average score of the engineering elites improved from 3.29 to 4.26, a significant increase of 29%, greatly enhancing their presentation and communication abilities.

Diverse and Inclusion Course

BenQ Materials values human rights issues. In addition to providing related explanations during the onboarding process for new employees and in the supervisor's induction, the topics of diversity, inclusion, and human rights protection are also covered in in-person courses such as the introductory labor law course and talent recruitment interview skills. This ensures that employees are equipped with the core values of human rights protection and respect. The relevant course information for 2023 is detailed in the table below.

Course Name	Course Type	Annual Number of Courses (Lectures)	Course Hour (hours)	Total Training Hours (hours)	Training Completion Rate of Required Trainees
Workplace unlawful Infringement education and training	Online	1	0.5	803	97.2% ¹
Understanding Workplace Violence and Sexual Harassment	Physica	1	2	162	Optional Participation
Labor law basics	Physica	1	3	46	79.0% ²
New employee/supervisor guidance	Physica/ Online	Performed regularly during the reporting to work date, and the training completion rate is 100%			

Note 1: Participants are required to complete a 0.5-hour course and pass a test to successfully complete the training. Those who do not participate in the online course will have their course completion rate continuously monitored.

Note 2: The introductory labor law course is a mandatory course for new supervisors. Some participants who are unable to complete the course due to work obligations will be scheduled to complete the course in the next available session.

School Campus Development

BenQ Materials continues to cultivate inter-school relationships by leveraging its own multiple brands and group resources. It aims to utilize industry resources to explore unknown possibilities for students, create the best employer experience, enhance interaction with outstanding international talents, and cultivate future industry workforce.

Campus Ambassadors



Project Content:

- Second Edition: Collaborated with 8 students from different campuses to work on employer branding projects. During their tenure as campus ambassadors, they were provided with scholarships, project bonuses, and other benefits.

Project Results:

- Overall expenditure on benefits exceeded 200,000 NT dollars.
- Total reach of social media posts increased by 818%.
- Viewership rate of short videos on social media increased by 882%.



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Campus Executive Lecture Series



Project Content:

- To help students understand how their studies can be applied in the workplace and stay updated with the latest industry trends, senior executives from the company are invited to personally attend campus lecture series, providing students with a unique perspective and experience.

Project Results:

- A total of 2 sessions were held in 2023 (at NCKU Optoelectronics and YunTech Chemical Materials).

Campus Corporate Visits



Project Content:

- Each year, BenQ Materials organizes corporate visits with various universities to help visiting students understand the corporate culture and work environment, thereby inspiring their career planning. In 2023, students from NTU, NCU, and Chang Gung University participated in the visits.

Project Results:

- Total participation of 120 individuals.
- Satisfaction rating of 4.5 out of 5.

Factory-Industry Collaboration

Project Content:

- In recent years, talent recruitment has been affected by the declining birth rate. The Social Engagement Subcommittee of the Sustainability Committee has held multiple discussions and formulated plans for factory talent development and training projects. In collaboration with schools located in advantageous geographical areas, factory talent development and training projects were initiated starting from September 2022.

Project Results:

- In 2023, one student joined the Taoyuan plant and seven joined the Yunke plant.
- A tuition subsidy of NT\$30,000 is provided to each student per semester (NT\$60,000 per year).

Research and Development Industry-Academia Collaboration

Project Content:

- As a leader in materials science, BenQ Materials has a high demand for research and development of new materials. In the past, the company has regularly collaborated with top academic institutions in Taiwan to conduct specific research projects. This collaboration provides students with the best opportunity to combine theory with practical experience.

Project Results:

- As a leader in material science, BenQ Materials has a high demand for new material development technologies. In the past, the company has regularly collaborated with top academic institutions in Taiwan to conduct specific research projects. For students, this provides an excellent opportunity to combine theory with practice.
- For project results, [please refer to section 4-1 on collaborative technical innovations between industry and academia.](#)

Q Seed Summer Internship



Project Content:

- The Q Seed Summer Internship program continues to offer a project-based and mentorship-oriented internship experience, which is the highlight for attracting students. Through diverse training and presentation of their accomplishments, students are provided with a unique summer internship experience.

Project Results:

- A total of 6 students participated.
- Provided 5 training courses on newcomer training, work management, digital transformation, presentation skills and expression, and personal branding.





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Employee Care



Promoting workplace diversity

BenQ Materials is committed to creating a diverse workplace by continuously recruiting professional talents from around the world. Internally, employees are encouraged to conduct meetings and reports in English. To ensure that employees of various nationalities fully understand company policies and regulations, all important rules and announcements are provided in bilingual versions. This ensures that all employees can promptly grasp essential information.

BenQ Materials recognizes the cultural integration challenges faced by migrant workers upon their first arrival in Taiwan. Starting in 2023, the company has arranged cultural courses for new migrant workers on their first day of reporting. These courses aim to help them quickly understand Taiwanese culture and daily living habits, covering topics such as basic festival traditions, everyday common knowledge, and workplace etiquette. This comprehensive approach helps migrant workers to integrate more smoothly into Taiwanese society, reducing confusion and discomfort due to cultural differences. It reflects the company's attentive care and support for the individual needs of its employees. To further support migrant workers from different cultural backgrounds, BenQ Materials hosted warm Christmas gatherings for Filipino and Vietnamese workers during the 2023 holiday season. These events not only provided sumptuous meals but also invited department heads to participate, enhancing the bonds between migrant workers and the company's departments and supervisors. These gatherings serve as cultural exchanges and tangible actions showing the company's care and respect for migrant workers, strengthening internal team cohesion and cultural diversity.

In the workplace, the company also demonstrates respect and support for cultural diversity. An English version of the internal newsletter was introduced, making it easier for non-Chinese-speaking employees to access the latest company news and information. Additionally, frequently used work forms have been translated into English to improve the work efficiency and satisfaction of foreign employees. The company has also made the regular performance evaluation system available in English, which reduces the communication barriers posed by language differences, allowing all employees to focus more on their tasks. This initiative enhances overall work efficiency and fosters a more open and inclusive work environment.

Welfare Measures

In addition statutory related welfare measures, BenQ Materials has planned dining, accommodation and recreation facilities satisfying certain level for all plant sites along with complete welfare system, in order to establish a friendly workplace, allowing all employees to enjoy working at BenQ Materials.

Welfare Items Superior to Regulations

- Group insurance is provided to ensure better security for employees.
- New employees can advance 7 days of special leave to help with time management.
- Employees are entitled to 3 days of paid volunteer leave annually to participate in volunteer activities.
- A flexible working hours system for indirect personnel allows employees to adjust their commuting times according to family needs.
- COVID-19 insurance is available.
- New employees receive 3 days of special leave after six months of employment.
- In 2023, 10 days of paternity leave was offered.

Flexible Working Hours for Regular Day Shift Employees

To avoid traffic congestion and create a friendly work environment, a flexible working hours system for regular day shift employees has been implemented since November 2023. Employees can choose their work hours according to their needs, allowing them to balance work and family life.





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Employee Retirement System

BenQ Materials complies with the regulations of the Labor Standards Act and the Labor Pension Act. Under the old system, contributions to the statutory retirement account are made periodically based on actuarial reports by an actuary. Under the new system, contributions are transferred monthly to individual pension accounts. In China, BenQ Materials adheres to local labor laws and provides endowment insurance for employees to ensure secure retirement benefits.

In accordance with the Labor Standards Act, the company allocates retirement reserve funds monthly to an employee pension fund, managed by the Labor Pension Reserve Supervision Committee. These funds are deposited into a special account at Taiwan Bank. As of the end of 2023, the fair value of the planned assets in this account was TWD 53,449 thousand. For 2023, the company recognized an expense of TWD 2,111 thousand. Any shortfall in contributions is recorded as accrued retirement liabilities, amounting to TWD 12,116 thousand by the end of 2023.

Under the Labor Pension Act, the company contributes 6% of each employee's monthly salary to individual accounts managed by the Bureau of Labor Insurance. The total amount recognized for this expense in 2023 was TWD 64,482 thousand. Overseas subsidiaries also comply with local laws, making monthly contributions to retirement fund management services.

Remuneration Management

BenQ Materials has implemented a comprehensive and market-competitive compensation structure to attract top talent to its team. Salaries for new employees are determined based on the specific job role, individual educational and professional background, knowledge, skills, and work experience, without any discrimination based on gender, religion, race, political affiliation, or marital status. For entry-level positions with no work experience, employees are hired at a salary that exceeds the minimum wage stipulated by local labor laws at the operational site, with no gender-based differences. Due to variations in minimum wage regulations and living standards, there are slight differences in salary structures between the Suzhou and Wuhu plants in China. BenQ








BenQ Materials Employee Welfare Committee

BenQ Materials has established the BenQ Materials Corporation Employee Welfare Committee in Taiwan, as required by law. Committee members are elected or nominated based on the proportional representation of each department's headcount. Regular meetings are held quarterly to decide on the welfare policies and to plan various employee activities.

In addition to providing traditional bonuses for the three major festivals, the welfare committee offers a flexible benefits platform that includes customizable festive benefits, birthday welfare points, and related subsidies such as those for childbirth, marriage, funerals, and emergency relief. The committee also organizes various sports and recreational activities, including club events, partnerships with designated stores, sports seasons, cultural lectures, and diverse competitions, catering to the different needs of employees. This approach ensures a wide range of benefits for employees and supports the ongoing financial stability of the welfare committee.

Materials regularly participates in market salary surveys and adjusts salaries based on the market levels for the position and individual performance. Annual salary adjustments for permanent employees are performance-based, with an average salary increase of 4% in 2023. BenQ Materials ensures that there is no gender discrimination in hiring, performance evaluations, salary adjustments, or promotions. However, when analyzing average salaries across different job levels, there are differences between various groups and locations. These differences can be attributed to factors such as performance levels, educational background, average years of work experience, and variations in salary distribution within the same group. Additionally, these factors can result in male employees in Taiwan generally having slightly higher salaries than female employees, while female employees in the Chinese plants may have slightly higher salaries than their male counterparts.

Program	Number of Applications in 2023	Total Amount of Benefits
 Maternity Allowance	48	172,800
 Condolence Support	29	72,500
 Marriage Subsidy	42	168,000
 Hospitalization Allowance	25	49,000
 Disaster Relief Aid	2	20,000

The 2023 Minimum Wage at Each Operational Site as a Multiple of the Local Legal Minimum Wage

Taiwan	1.04
Suzhou Plant	1.64
Wuhu Plant	1.14



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Location	Plants in Taiwan				Plants in China			
	Salary Range B	Basic Salary		Basic Salary + Bonus	Basic Salary		Basic Salary + Bonus	
Gender	Male	Female	Male	Female	Male	Female	Male	Female
Middle and senior supervisor	1	0.93	1	0.84	1	1.07	1	1.19
Entry supervisor	1	0.91	1	0.93	1	1.02	1	1.03
Engineers	1	0.90	1	0.91	1	0.98	1	1.05
Administrative staff	1	1.02	1	0.95	1	0.95	1	0.9
Entry staff	1	0.94	1	0.94	1	0.98	1	1.05

Note 1: The above table represents the average salary calculated as the total salary for each job level in 2023 divided by the number of people in each group. The calculation for "base salary" plus "bonus" is based on the annual total salary for non-supervisory employees. The "base salary" calculation is the average monthly salary of non-supervisory employees, calculated by dividing the total regular salary by the number of months in service (excluding variable pay).

Note 2: The disclosed data does not include subsidiaries (Web-pro, Cenefom, and Genejet Biotech).



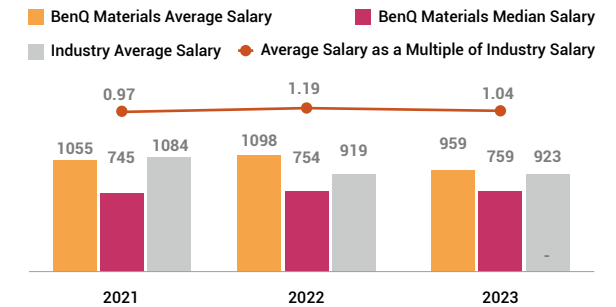
Incentive System

To encourage employees to continue achieve new highs, the company has established the reward issuance guidelines for various goals, in order to provide different types of incentives to relevant employees, thereby promoting collaboration among departments, and sufficiently simulating employees' working potential.

Item	Explanation
Year-end bonus	The fixed year-end bonus is equivalent to one-month salary, and holiday bonus equivalent to half-month salary is issued on Moon Festival and Dragon-boat Festival respectively.
Profit sharing and performance bonus	Depending upon the business operation of the company, and based on the employee's performance, profit sharing and performance bonus is issued at the end of each year.
Patent reward	R&D Department has established the patent application goal, and when such goal is achieved, reward is issued.
Referral reward	For direct personnel of some departments, employee referral reward is established, in order to encourage employees to refer to friends and relatives to join the company
Contest reward	CIP program is organized annually, and for crossdepartment project team with outstanding performance, reward is issued as encouragement.
Excellence reward	Excellence reward presentation ceremony is the annual role model employee election event, and award winner is announced at the end of each year, and medal and monetary reward are issued to the winners.
Seniority gift	The reward is calculated on a five-year interval, and for employees of long seniority is presented with medal and gift at the end of each year periodically.
Certification Allowance	Direct staff members who possess relevant professional certifications and are actively engaged in related job responsibilities are eligible for an allowance.
External Training Subsidy	All employees who participate in external professional training or pursue on-the-job education are eligible to apply for training subsidies.

In addition, according to the regulations of the "Full-time Employees of Non-supervisor Position Salary Information declaration Operation Guidelines" announced by TWSE, the average salary of employees at all business locations of BenQ Materials in Taiwan is calculated. After the inspection and verification by accountant, the weighted average number of full-time employees of non-supervisor positions was 1,628 people in 2022, and the mean salary of full-time employees of non-supervisor positions was NT\$1,098 thousand, and the employee salary median was NT\$754 thousand. The average salary and median increased by 4% and 1% from the values in 2021 respectively.

Salaries of Full-Time Employees Not in Supervisory Positions (Unit: Thousands)





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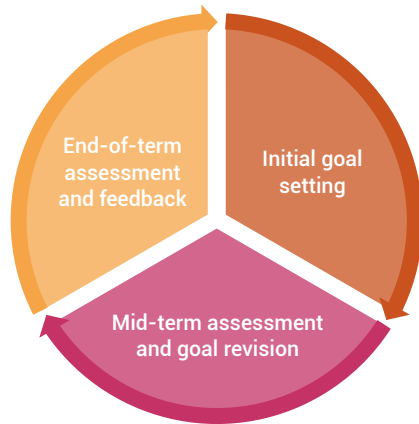
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Performance Evaluation

To effectively achieve the company's operational plans and departmental and individual goals, BenQ Materials has established a performance management system. This system serves as the key basis for talent promotion and development, as well as salary distribution and adjustments. The system utilizes Management By Objective (MBO) as its foundation, focusing on daily behavioral performance and key task achievement rates. The goal is to ensure that employees not only complete their tasks effectively but also exhibit behaviors that align with the company's cultural values. Performance evaluations are conducted twice a year.



The performance management system facilitates two-way communication between supervisors and subordinates, inspiring both individual and team potential. Based on operational strategies, it sets future focal points and individual objectives. For employees whose performance does not meet expectations, a Performance Improvement Plan (PIP) is available to provide guidance and support to help them improve their effectiveness and achieve their goals.

BenQ Materials' performance management system adheres to the principles of fairness, justice, and transparency. It encourages employees to provide feedback to their supervisors and engage in appropriate communication. Currently, 100% of the company's regular employees worldwide (excluding those in their probation period) undergo regular performance evaluations and reviews.

Performance Management System

**Mid-term evaluation
(May–June of each year)**

Review the work target set at the beginning of the year and personal mission achievement status. Perform adjustment according to the interactive feedback of the supervisor and employee under evaluation, in order to achieve consensus on the work target planned to be activated in the next half of year.

**Final evaluation
(November–December of each year)**

Provide feedback and evaluation outcome on the work mission achievement level and daily performance of the current year. Through one-on-one communication method, allow employees to actively propose recommendations beneficiary to the organization or personal development, and allow supervisors to understand the current status of the employee under evaluation, in order to use it as the focus for the work development in the next year.

Employee Communication

BenQ Materials has established a diversified communication mechanism, ensuring the careful confidentiality and handling of employee complaints or incidents involving personal information. The company actively shapes an environment that promotes respect, care, and the protection of human rights, safeguarding the rights of labor organizations and collective bargaining. This approach aims to foster a healthy and positive labor-management relationship. In addition to listening to employee voices and suggestions, the company also strives to ensure timely and accurate dissemination of information to relevant staff members. Furthermore, appropriate feedback is provided as a reference for enhancing overall operational efficiency.

In 2023, an employee satisfaction survey was conducted at BenQ Materials, resulting in an overall satisfaction increase of 3.5%. Employees expressed a 90.9% satisfaction rate with the company overall. The highest satisfaction ratings were in the areas of "communication and interaction" and "performance management." However, satisfaction with salary was relatively low. The company plans to review the current salary and bonus distribution methods and benchmark against external corporate salary ranges to establish evaluation criteria and continue to enhance compensation competitiveness.

Communication Meetings (Quarterly)	Communication Platforms	Survey Communication
Labor-Management Meetings	Employee Suggestion Box (Ongoing)	Overall Employee Activity Satisfaction (Annually)
Meal Committee Meetings	Employee Feedback via App	Meal Satisfaction Survey (Twice a Year)
Welfare Committee Meetings	General Manager Inbox on Official Website	Satisfaction Surveys for Various Activities (Ad hoc)
Business Briefings (Various Business Units)	In 2023, BenQ Materials introduced a new online employee maintenance request system.	Employee Satisfaction Survey (Every Two Years)



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Maternal Health

In response to government birth policies and to support new parents juggling between childcare and work, BenQ Materials has introduced measures exceeding legal requirements under the existing Labor Standards Act. The goal is to provide more ample leave and financial assistance, allowing pregnant employees to comfortably prepare for childbirth and postpartum recovery, and to offer childcare allowances for employees with children under the age of three. By the end of 2023, a total of 491 applications were submitted, with subsidies amounting to NT\$19,083,097. Additionally, to protect the job rights of postpartum employees, since 2021, the performance evaluation system has been adjusted. Postpartum employees' performance evaluations are not included in departmental rankings. Instead, their work performance is directly assessed by their supervisors.

Year	People	Amount
2021	153	5,042,623
2022	168	7,334,421
2023	170	6,706,053
Total	491	19,083,097

Maternity Leave Statistics

BenQ Materials Taiwan factory follows the Gender Equality in Employment Act, and eligible employees can apply for maternity leave without pay based on their needs. In 2022, a total of 8 employees applied for maternity leave. Among the employees who should have returned to work, there were 12 individuals. Among the 7 male employees, 3 returned to work after the leave period (a return rate of 42.86%). Among the 5 female employees, all 5 returned to work after the leave period (a return rate of 100%). The reasons for not returning to work were all related to individual career planning factors. Additionally, in 2021, a total of 2 employees returned to work, but both left the company in 2022 due to personal career planning, resulting in a 0% one-year retention rate for returnees.

Type	BenQ Materials Employee Program
Maternity leave	<ul style="list-style-type: none"> Seniority of 6 months and above: 12 weeks of full-month salary paid maternity leave (8 weeks according to the law) Seniority less than 6 months: 12 weeks of half-month salary paid maternity leave (8 weeks according to the law)
Pregnancy leave	<ul style="list-style-type: none"> Miscarriage after pregnant for more than 2 months but less than 3 months: 1 week of half-month salary paid maternity leave (no maternity leave according to the law) Miscarriage after pregnant for less than 2 months: 5 days of half-month salary paid maternity leave (no maternity leave according to the law)
Childcare allowance	<ul style="list-style-type: none"> For each child, allowance of NT\$5,000 is issued monthly, until the child reaches 3 years old in full.
Parental Leave for Both Genders	<ul style="list-style-type: none"> Leave Duration: 10 days (compared to 7 days by law) Leave Application Period: Must be taken within one month after the spouse gives birth (compared to within 15 days before and after the spouse's delivery as per the law)

Year	2020		2021		2022		2023	
	Female	Male	Female	Male	Female	Male	Female	Male
Number of employees qualifying for parental leave without pay (A)	27	49	36	66	47	85	54	87
Number of employees applying for parental leave without pay (B)	7	2	1	4	9	4	14	6
Number of employees scheduled for reinstatement in that year (C)	7	3	5	2	6	7	9	3
Actual number of employees of reinstatement (D)	5	2	2	1	5	3	5	2
Number of employees remain at their position after 12 months of reinstatement (E)	5	2	6	1	-	1	4	1
Parental leave without pay application rate (B)/(A)	25.93%	4.08%	2.78%	6.06%	19.15%	4.71%	25.93%	6.90%
Reinstatement rate after leave maturity (D)/(C) 2	85.71%	33.33%	40.00%	50.00%	83.33%	42.86%	55.56%	66.67%
Retention rate after reinstatement for one year(E)/ previous year(D)	100.00%	66.67%	100.00%	100.00%	0.00%	100.00%	80.00%	33.33%

Note: The parental leave without pay system is a labor right regulated by Taiwan's Gender Equality in Employment Act, and the data disclosed pertains only to the status of applications by Taiwan employees.

Number of Employees Eligible for Parental Leave (A): This is calculated based on the number of employees who applied for maternity leave, paternity leave for prenatal check-ups, and paternity leave.

Number of Employees Applying for Parental Leave (B): This refers to the number of employees from category (A) who applied for parental leave within the same year.

Note 2: Maternity leave in the two factories in China and parental leave in the three subsidiaries in Taiwan are all implemented in accordance with legal requirements.



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Employee Activities

25th Anniversary Series of Events

To make the 25th anniversary of the company's founding even more meaningful, a celebration tea party was held on the birthday. In addition to the Taiwan headquarters, colleagues from all overseas branches joined in the celebration via video link. Moreover, the company hosted a grand 25th Anniversary Sports and Family Day, showcasing the vitality of BenQ Materials' team. Former employees of BenQ Materials were invited to return and reconnect with old friends, reminiscing about the wonderful times of past endeavors. It is because of each other that BenQ Materials has been able to shine brightly over the past 25 years. Additionally, the company designed a points-based activity system for the annual events. Participating in these activities allows employees to earn points, which can be redeemed for various valuable gift vouchers.



Christmas Charity Concert

Our colleagues come from diverse backgrounds and, regardless of nationality, they all eagerly look forward to Christmas. To enhance the festive atmosphere, we invited a band composed of multi-talented colleagues, including Filipino members, to perform. The band played a variety of popular Christmas songs in the employee cafeteria. All the proceeds from the event were donated to Greenpeace, making the celebration even more meaningful.

Year-end Party

To bring employees together and celebrate a joyful time at the end of the year, an annual Grand Year-end Party is organized to enhance the emotional connection and team cohesion among the staff. The event serves as an occasion to recognize the hard work and achievements of employees throughout the year, allowing them to feel valued and appreciated by the company. It also serves as a source of motivation for them to strive harder in their future.





Health Management



BenQ Materials is dedicated to fostering a friendly workplace, with a strong emphasis on employee health care. In terms of nutrition, the company's cafeteria provides regular healthy meals. Employees can choose their meals based on the weekly menu's calorie content and the on-site red and green labels, helping them effectively manage and plan their diet. Additionally, the company's health check-ups exceed regulatory requirements in both frequency and range of items checked. BenQ Materials has signed agreements with designated hospitals, offers health promotion seminars, and has established stress relief massage rooms that provide physical therapy and massage services. The Wellness Center regularly distributes health information newsletters to keep employees informed about the latest health insights, encouraging them to take proactive steps in maintaining their health by focusing on physical well-being and dynamic health maintenance.

Note1: This section covers health management actions specific to the Taiwan facilities, excluding overseas and subsidiary operations.

Note2: The three Taiwan subsidiaries are exempt from contracted health services due to having fewer than 50 employees.

Note3: The health management practices in the China facilities are not mandated by local regulations and are therefore aligned with the Taiwan facilities' standards.

Health Examination

To ensure the well-being of its employees, BenQ Materials offers a health check-up system that surpasses legal requirements in both frequency and range of examination items. Starting in 2023, the company has introduced abdominal ultrasound scans as a part of the health check-up package. The annual health check-ups are divided into three main categories: "Labor Health Check-ups," "Special Health Check-ups," and "Self-Paid Health Check-ups." Based on the analysis of health check-up reports and health questionnaire data, the company identifies high-risk groups and categorizes them into four management levels for ongoing tracking and health consultation arrangements.

At the end of 2023, BenQ Materials also implemented a feature called "Caring Reminders" in its mobile app, GoodQ Express, which provides real-time personalized care and health education information, ensuring that personal privacy is well protected.

Healthcare Type	Content	Frequency	Compliance/Exceeding Regulations	Execution Effectiveness	Management Mechanism Description
Employee Health Checkup	Health Check-up Items for Active Employees and Abdominal Ultrasound Examinations:	Once per year	superior to legal requirements	98.6%, with a total of 1,205 employees across all Taiwan sites	Based on health check-up reports and health questionnaire data, employees are categorized into four management levels. Those in the third level and above are considered suspected cases of illness or are subject to regulatory recommendations for consultations.
Special Operations Health Checkup	In-service Employee Health Checkups	Once per year	superior to legal requirements	<ul style="list-style-type: none"> Total Special Operations Health Checkups: 188 instances, with a 100% attendance rate. Noise Exposure Checkups: Conducted 42 times, surpassing regulatory standards, with a 100% attendance rate. Follow-up Checkups for Special Operations Classified as Level 3: Costs covered by the company; work assignments are made based on evaluation results. 	Special health checkups managed according to Labor Health Protection Regulations.
Self-Paid Health Checkup	<ul style="list-style-type: none"> Cancer Screenings for the Top 10 Causes of Death: Includes various ultrasound examinations. Ultrasound Examinations: Conducted for a range of specific cancer types. 	Once to twice per year	superior to legal requirements	153 people	
Cervical Smear Test	Medical team conducts examinations within the factory	Once per year	Full Cost Coverage for Those Not Eligible for Health Insurance Subsidies	55 people	
Vaccination	Influenza Vaccination	Once per year	superior to legal requirements	16 people	
Occupational Health Consultation	For groups identified through regulations, such as respiratory program participants, high-risk ergonomic prevention, maternal health for female workers, and health management for middle-aged and senior employees, as well as individual illness consultations.	Once per week	Frequency of Occupational Medicine Specialist Services: The frequency of services provided by occupational medicine specialists exceeds regulatory standards.	<ul style="list-style-type: none"> Health Level 4 Management: 142 instances Respiratory Protection Plan: 173 instances Maternal Health for Female Workers: 9 instances 	Managed According to the Labor Health Protection Regulations

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Health and Fitness Activities

To encourage employees to stay active and maintain vitality, BenQ Materials has established 12 sports clubs. Every year, the company organizes various ball game competitions such as basketball, bowling, and softball, attracting more employees to participate in diverse sports activities. The company's efforts have been recognized by the Sports Administration of the Ministry of Education, earning the 2023 Sports Enterprise Certification.



Type	Content	Frequency	Execution Effectiveness
Club Activities	1. Softball Club	Every week	The Welfare Committee submits quarterly reports on the operation of the clubs and provides a quarterly social fund of 8,000 dollars to support the clubs' financial needs.
	2. Yoga Club		
	3. Aerobic Boxing Club		
	4. Zumba Club		
	5. Basketball Club		
	6. Cycling Club		
	7. Badminton Club		
	8. Running Club		
	9. High Jump Club		
	10. Mountaineering Club		
	11. Squash Club		
	12. Skateboarding Club		
Fitness Courses	We have hired strength and conditioning coaches to conduct fitness courses specifically for supervisors, leading by example to encourage all employees to develop regular exercise habits and maintain both physical and mental health.	Every week	Through weekly fitness training sessions and altitude training hikes, 37 participants successfully completed the challenge of summiting Dabajian Mountain in December.
Sports Facilities	Facilities such as fitness centers, dance studios, and basketball courts are available.	Every week	Colleagues have free access to facilities such as the gym, dance studio, and basketball court.
Seasonal Sports Competitions	The sports season runs from April to August each year, featuring basketball, softball, human foosball, and bowling as part of the activities.	April.~Aug.	Organizing sports-related events fosters camaraderie among colleagues and promotes good exercise habits. In 2023, a total of 501 participants took part in these activities.

Health Promotion

The World Health Organization (WHO) in 1997 defined "workplace health promotion" as the implementation of workplace health promotion activities. These activities aim to provide a supportive environment and accessible resources at the workplace to promote employees' health and enhance their ability to manage their health independently. Accordingly, BenQ Materials designs various health promotion activities each year based on health check-ups and employee satisfaction surveys to understand employees' needs. In 2023, health promotion activities included health lectures, weight loss competitions, and first aid courses.



Type	Content	Execution Effectiveness
Physical Therapy	Manual Therapy、Exercise Therapy、Orthopedic Physical Therapy、Myofascial Release	Weekly On-Site Presence for 6 Hours
Visually Impaired Massage	Hiring certified massage therapists to provide massage services to employees	Weekly On-Site Presence for 6 Hours
	Healthy Scalp - Scalp Relaxation Workshop	Participants: 38 people Satisfaction: 4.8
Health Lectures	Don't Let Your Neck and Shoulders Be Unhappy - Ergonomics Prevention Seminar	Participants: 58 people Satisfaction: 4.9
	How to Accelerate Fascia Metabolism & Self-Myofascial Release Techniques	Participants: 14 people
	Metabolic Syndrome Prevention Seminar	Participation: 20 people Satisfaction: 4.9
Weight Loss Competition	Technology-Based Fitness Assessment	Participation: 153 people
	Setting Weight Loss Group Goals: Aiming for a 5-10% weight reduction over three months. Activities include a Healthy 10,000 Steps Walk and dietary control. Participants who achieve the goals receive rewards.	Participants: 250 people Total weight loss: 756.8 kg Completion rate: 90%
Basic First Aid Course	AED Devices in the Workplace: AED devices are available at all plant locations, with annual training provided.	Participation: 60 people
Blood Donation Event	Healthy Blood Donation: Blood donation helps maintain iron balance in the body and long-term prevention of cardiovascular diseases. Colleagues are invited to participate in blood donation drives within the plant.	Participation: 216 people



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The Workplace Health Promotion Certification

In 2023, BenQ Materials obtained the Workplace Health Promotion Certification, which is valid for three years. This certification, promoted by the Health Promotion Administration, emphasizes that workplaces should encompass four key aspects: "Physical Work Environment," "Social and Psychological Work Environment," "Personal Health Resources," and "Corporate Community Involvement." The aim is to establish healthy lifestyles and promote the physical and mental well-being of workers. The certification process requires adherence to an ongoing improvement cycle involving eight steps: initiation, integration, needs assessment, prioritization, planning, implementation, evaluation, and improvement.



Employee Assistance Plan (EAP)

To strengthen employees' resilience at work, BenQ Materials places significant emphasis on the mental and physical well-being of its staff. Each year, the company contracts with external Employee Assistance Program (EAP) providers. This service is available to all employees across all operational sites, allowing them to access free hotline consultations for issues related to legal matters, psychology, management, and adaptation. Professional case managers offer expert advice and handle emergencies, and employees can also utilize unlimited email consultations for these topics. In compliance with privacy laws and regulations, this service ensures that no personal information is disclosed, giving employees peace of mind when using it. In 2023, there were a total of 129 consultations, with the majority of inquiries related to emotional stress. In terms of proactive care, aside from the existing targeted care letters, a monthly mental health article is released and translated into English and Vietnamese. Additionally, psychological counseling experts are invited to conduct seminars at the plant on topics such as 'How to Effectively Identify Emotions and Psychological First Aid Techniques,' helping managers and employees quickly understand themselves and how to provide support.

External Assistance

- Employee Assistance Program (EAP): Provides free access to a hotline with psychologists, email consultations, and individual counseling sessions.
- On-Site Counselors: Available at the company every Tuesday or Thursday for appointments, offering free services (newly added at YunTech Plant in 2023).
- Occasional Seminars: Hosts mental stress relief workshops.

Internal Assistance

- Monthly Mental Health Articles: Covers current hot topics to enhance psychological knowledge and self-awareness.
- Stress Relief Lion Line@: Allows employees to share their thoughts and relieve stress via text messages without time and distance constraints.
- Targeted Care Letters: Offers supportive letters to colleagues experiencing significant life changes (e.g., childbirth, marriage, bereavement, illness).



Workplace Safety

Occupational Safety and Health Management System

Since 2005, BenQ Materials has obtained certification for the Occupational Health and Safety System (OHSAS 18001). The current management system is based on ISO 45001:2018, established for occupational health and safety management. The certification scope includes the Taoyuan Plant, Longke Plant, Yunke Plant, Suzhou Plant, and Wuhu Plant. Operational activities cover both production and non-production areas, including routine and non-routine tasks, as well as all activities involving external personnel entering BenQ Materials' workplaces. The Taoyuan Plant, Longke Plant, and Yunke Plant have also established CNS 45001, obtaining the TOSHMS Taiwan Occupational Safety and Health Management System certification.

By the end of 2023, the number of workers within the certification scope was 2,506 (accounting for 59.92% of the total workforce). Additionally, there were 1,239 non-employee workers, including dispatched personnel, on-site security guards, cleaning staff, company meal staff, and contractors entering the plant for construction, accounting for 29.63% of the total workforce. The total coverage rate of the certification scope was 89.55%, with a total of 3,745 people. Among them, the Hailu Plant and subsidiaries Jingjie, Shuocheng, and Weipu did not conduct ISO 45001 management system certification due to the number of employees being less than 200, totaling 437 people, accounting for 10.45% of the total workforce.

Social Responsibility and Environmental Health and Safety Management Committee

According to the Occupational Safety and Health Management Measures, a "Social Responsibility and Occupational Safety and Health Management Committee" was established to promote occupational safety and health matters. The committee's term is 2 years, with meetings held quarterly. The chairman is the vice president, and there are 74 representatives on the committee, including 31 labor representatives (accounting for 42% of the total number of committee members), which exceeds the legal requirement that labor representatives should account for more than one-third of the committee members.

The committee engages in communication, participation, and consultation on occupational safety and health law requirements and related matters, tracking the annual occupational safety and health management plan and reviewing training effectiveness. During the operation of the management system, management representatives and safety and health officers conduct regular occupational health education and training to enhance the professional capabilities of personnel in various departments regarding the occupational safety and health management system.

In addition to quarterly meetings with headquarters, the Suzhou and Wuhu Plants regularly hold monthly safety meetings with management and safety officers to track occupational safety management effectiveness and project progress.

Subsidiaries Cenefom, and Genejet Biotech, with fewer than 100 employees, are not required to establish an occupational safety and health committee according to Article 10 of the Occupational Safety and Health Management Measures. Weipro, however, has proactively planned and established an occupational safety and health committee system ahead of regulatory requirements. For other joint occupational safety and health initiatives, each subsidiary implements them according to headquarters' plans.

Hazard Identification and Risk Assessment

BenQ Materials conducts hazard identification and risk assessment annually, considering existing system management measures, and evaluates and classifies the overall safety and health risks. The top 20% of the company's overall evaluation for operational risk assessment results are classified as unacceptable risks and acceptable high risks. These require the completion of an "Unacceptable Risk and Acceptable High-Risk Control Form," explaining the improvement or control methods. In 2023, 10 management plans were included in tracking management, such as machine safety guard improvements and operational method improvements. By the end of 2023, 9 management plans had been completed, with 1 improvement in progress.

If the work environment encounters changes or modifications in products/services/processes, leading to changes in work organization, environment, equipment, labor force, or conditions, potentially causing non-routine hazardous situations, a "Environmental, Safety, and Health Change Management Assessment Form" must be completed to reassess the hazard identification and risk for the activity. In 2023, 125 applications were submitted.

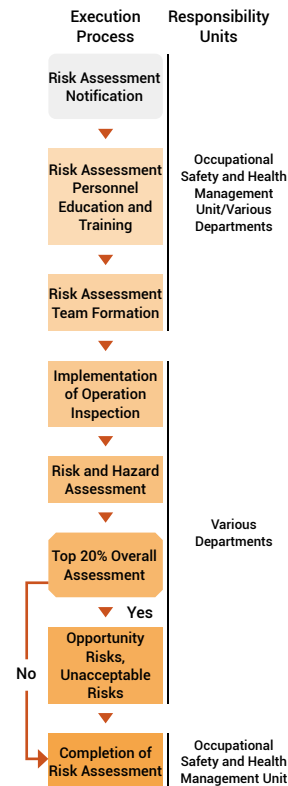
Risk assessment results for unacceptable hazards and high-risk opportunities will be addressed through improvement plans to reduce risks, implemented in the order of elimination, substitution, and engineering improvements. This is combined with personnel qualifications, warnings, protective equipment, monitoring, measurement, and emergency response in administrative management to continually reduce risks.

Accident Investigation and Injury Prevention

BenQ Materials follows ISO 45001 standards to establish accident investigation management methods. Accident investigations include identifying the cause of the accident, hazard identification, subsequent improvement measures, and continuous care and follow-up for rework evaluation.

When employees report work conditions that may cause harm or illness, they will not be punished for reporting. Each month, departments are encouraged to report environmental and safety improvement items to enhance workplace safety management. Additionally, a safety reporting reward mechanism for potential risk events has been established.

At new employee orientations and safety monthly meetings, BenQ Materials promotes the right of employees to emergency evacuation. If employees encounter an imminent danger in the work environment, they may stop work and retreat to a safe place without jeopardizing the safety of other workers, then report to the emergency response center of their plant. This activates the plant's emergency response procedures. Employees exercising their right to retreat will not be dismissed, reassigned, denied wages for the work stoppage period, or subjected to other adverse treatment.



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Safety Improvement

Type	Safety Improvement Item	Content	Tracking/Improvement Mechanism
Risk Control	Abnormality Exclusion Safety Protection Mechanism Audit	Because abnormal troubleshooting is not part of the main routine operations, safety procedures are more likely to be overlooked. Therefore, colleagues conduct operational method simulations/checks from their perspectives to improve the safety of machinery in the plant. In 2022, 144 high-risk areas were inspected, and by 2023, 152 areas were inspected (including 8 new high-risk areas). A total of 44 risk points were inspected and all have been improved.	Analysis of occupational injury causes in the past 3 years → Inspection of safety protection mechanisms → Improvement of unsafe machinery (with a focus on engineering solutions supported by administrative management).
	Improvement of Noise in the Work Environment	Employees proactively raised concerns about low-frequency noise in the work area affecting their mood and productivity. Occupational safety personnel, along with the work area supervisors and employees, jointly investigated the cause and implemented improvements.	Employees report the anomaly → Track and observe the source → Allocate resources for improvement → Confirm the effectiveness.
Education and Training	Improvement of Odors in the Work Environment	Using an environmental monitoring system and direct-reading instruments to check and, combined with CCTV, identify the cause of the odor for improvement. In 2023, one work environment odor was improved, resulting in a significant reduction in the frequency and concentration of odors afterward.	Regularly monitor odor issues to ensure they do not reoccur.
	Professional Course Training	In addition to providing the required courses mandated by regulations, we also offer additional professional safety training. This enables employees to apply their knowledge in the workplace, thereby enhancing the company's safety culture. In 2023, a total of 605 participants attended these training sessions.	Topic selection for inspection courses → Development of course materials → Course scheduling → Attendance of personnel.
	Current Affairs Course on Safety Knowledge	By using recent current event cases, we compiled and provided timely safety knowledge for both work and home to prevent disasters. In 2023, a total of 2,382 participants attended these courses.	Monitoring of news and current events → Compilation of course topics → Development of course materials → Course scheduling → Attendance of personnel.
Interactive Experiences	Organize Interactive Traffic Safety Activities	Use animations and game experiences instead of traditional leaflets and posters to promote traffic safety knowledge. This allows employees to engage in a more vivid way, applying defensive driving skills during business trips and commuting. In 2023, one interactive activity was organized, with a total of 69 participants.	Regularly track the number of traffic injury incidents and their causes, and formulate corresponding improvement measures.
	Organize Interactive Hazard Prevention Experience Activities	In addition to providing hazard information through videos, hands-on activities were used to offer interactive experiences for hazard prevention, including human factor hazards, high-altitude operations, and noise operations. A total of 140 participants were involved.	Track information on touring activities organized by external agencies, conduct internal and external communication and coordination, and arrange for these activities to be conducted.
Management System Optimization	Training System Records	The personnel training record management system was enhanced by implementing an E-learning system. This system allows for the integration and documentation of personnel occupational safety training records, providing a mechanism for checking and verifying training completion.	Testing/trialing of E-learning system functionality → Importing/Archiving training records.
	Establishing a Dynamic Safety Promotion Mechanism	During shift handovers, safety precautions and regulations are communicated by online personnel on a rotational basis. This practice aims to enhance employees' awareness of work safety and adherence to safety protocols.	Inspection of unit operations → Development of awareness plans → Safety awareness campaigns (periodic audits of awareness by occupational safety personnel).



Workplace Misconduct

Annual online education and training for all employees strengthen their awareness of workplace illegal infringement and clearly inform them of internal reporting mechanisms. Supervisors schedule hazard identification and risk assessment annually and arrange training courses to help supervisors effectively and promptly manage employees' conditions.

In 2023, a course on emotional recognition and psychological first aid techniques was arranged with psychologist Lin Cuifen from the Joint Psychological Counseling Institute, aimed at enhancing supervisors' sensitivity to subordinates' emotions and providing appropriate first aid techniques and referral resources. The company's Employee Assistance Program (EAP) continues to collaborate with external organizations, with the 2023 partner being the Chinese Psychological Therapy Foundation. For details, [please refer to section 7-5 Employee Assistance Program](#).

Contractor Occupational Safety Education and Training

To implement the contractor management system, every construction worker entering BenQ Materials must complete safety training, including instructions for on-site construction and safety regulations for hazardous operations. In 2023, a total of 1,379 participants completed the training. Besides safety training for contractors, the "Contractor Supervision Management System" was also established. Qualified supervisors must oversee outsourced projects to ensure the construction quality and safety standards of contractors. In 2023, 221 participants completed safety training for supervisors. No abnormal contractor incidents occurred in 2023.



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Occupational Safety and Health Training

Worker safety awareness and disaster response are important foundations of occupational safety. BenQ Materials values training and safety promotion for supervisors and employees at all levels, establishing emergency response capabilities and safety concepts to strengthen worker safety awareness and prevent accidents caused by unsafe behaviors.

BenQ Materials' annual training plan includes training for new employees and general safety and health education, hazard general education (hazardous chemical management), mechanical safety, emergency response, operation of forklifts with loads over one ton, operation of cranes lifting loads between 0.5 and 3 tons, sling equipment operation, boiler operation, and safety and health management system operations. In 2023, a total of 25,405 participants attended related environmental, safety, and health courses, with a total of 21,660.5 training hours for employees and non-employees (including dispatched personnel, on-site security guards, on-site cleaners, and company meal staff).

BenQ Materials adopts a diversified occupational safety and health education training system to replace traditional face-to-face teaching methods, including using resources from the Occupational Safety and Health Administration's digital learning platform, introducing external training resources, training foreign employees as professional instructors (providing close and easily understandable training content), and organizing external professional seminars. These efforts deepen employees' awareness of workplace safety and continuously maintain a safe and healthy work environment.

Occupational Injury Statistics

BenQ Materials' occupational injury statistics are disclosed in accordance with the definition of occupational injury under the Occupational Safety and Health Act and the Global Reporting Initiative (GRI) GRI 403-9 occupational injury statistics indicators. In 2023, no fatalities or severe occupational injuries occurred among all workers (employees and non-employees). A total of 17 recordable occupational injuries were reported, mainly involving entanglement hazards, including 6 disabling injuries, resulting in a total of 96 days of lost time due to disability.

The primary types of occupational injuries for employees were entanglement and cutting, caused by inadequate machine safety guards or incomplete standard operating procedures. There were 2 occupational injuries among non-employee workers at BenQ Materials, mainly due to being struck or entangled because of failure to follow standard operating procedures. Safety inspections and improvements for machinery, operating procedures, and environmental safety across the entire plant have been conducted.

Item	Employees Disability Injury Statistics					Non-Employees Disability Injury Statistics				
	2019	2020	2021	2022	2023	2019	2020	2021	2022	2023
Whole-year working hours	1,115,620	3,116,150	2,036,168	5,152,318	6,640,976	1,149,300	867,942	392,392	1,260,334	1,217,134
Number of people of occupational injury and death	0	0	0	0	0	0	0	0	0	0
Occupational injury and death ratio	0	0	0	0	0	0	0	0	0	0
Number of severe occupational injuries	0	0	0	0	0	0	0	0	0	0
Rate of severe occupational injuries	0	0	0	0	0	0	0	0	0	0
Number of recordable occupational injuries	4	7	4	11	15	0	0	0	0	2
Rate of recordable occupational injuries	4	2	2	2	2	0	0	0	0	2
Number of disabling injuries	2	5	2	7	4	0	0	0	0	2
Number of days lost due to disabling injuries	24	183	55	238	26	0	0	0	0	66
Disability injury frequency (FR)	1.79	1.6	0.98	1.35	0.6	0.00	0.00	0.00	0.00	1.64
Disability injury severity (SR)	21	58	27	46	3	0	0	0	0	54
Frequency severity indicator (FRI)	0.19	0.3	0.16	0.24	0.04	0.00	0.00	0.00	0.00	0.29

Note 1: Data covers Taoyuan Plant, Longke Plant, Yunlin Plant, Suzhou Plant in China, Wuhu Plant, and subsidiaries Jingjie, Shuocheng, and Weipu.

Note 2: Employee working hours are calculated based on day shifts and rotating shifts, with day shifts calculated as 8 hours per day and rotating shifts as 10 hours per day. Non-employee workers include dispatched personnel, on-site security guards, on-site cleaners, on-site meal staff, construction contractors, and on-site convenience store clerks. Working hours for non-employee workers are calculated based on job characteristics, with dispatched personnel and on-site security guards calculated as 10 hours per day, while others, such as cleaners, meal staff, and convenience store clerks, are calculated as 8 hours per day. The number of construction contractors is calculated by the average number of entries per month, with each entry calculated as 8 hours.

Note 3: The calculation of indicators does not include traffic injury incidents:

Occupational Injury Fatality Rate = (Number of occupational injury fatalities × 10⁶) ÷ Total annual working hours

Severe Occupational Injury Rate = (Number of severe occupational injuries (excluding occupational fatalities) × 10⁶) ÷ Total annual working hours

Recordable Occupational Injury Rate = (Number of recordable occupational injuries × 10⁶) ÷ Total annual working hours

Disabling Injury Frequency (FR) = (Total number of disabling injuries × 10⁶) ÷ Total annual working hours

Disabling Injury Severity (SR) = (Number of lost workdays due to disabling injuries × 10⁶) ÷ Total annual working hours

Comprehensive Injury Index (FSI) = FR × SR / 1000

"Number of Severe Occupational Injuries": Injuries where the injured person cannot recover (e.g., amputation) or cannot return to their pre-injury work status within six months.

"Number of Recordable Occupational Injuries": The total number of occupational injuries, including fatalities, severe injuries, and those requiring internal or external medical attention.

"Disabling Injury" refers to injury cases where the injured person temporarily (or permanently) cannot return to work; the lost workdays exclude the day of injury and the day of return to work, but include any days in between (including Sundays, holidays, or company shutdown days) and any additional days of work disability caused by